

# Exhibit 14

# NEPAL 2021 HUMAN RIGHTS REPORT

## EXECUTIVE SUMMARY

Nepal is a federal democratic republic. The 2015 constitution established the political system, including the framework for a prime minister as the chief executive, a bicameral parliament, and seven provinces. In 2017, the country held national elections for the lower house of parliament and the newly created provincial assemblies. Domestic and international observers characterized the national elections as “generally well conducted,” although some noted a lack of transparency in the work of the Election Commission of Nepal.

The Nepal Police are responsible for enforcing law and order across the country. The Armed Police Force is responsible for combating terrorism, providing security during riots and public disturbances, assisting in natural disasters, and protecting vital infrastructure, public officials, and the borders. The Nepal Police and Armed Police Force report to the Ministry of Home Affairs. The Nepali Army is responsible for external security and international peacekeeping, but also has some domestic security responsibilities such as disaster relief operations and nature conservation efforts. The Nepali Army reports to the Ministry of Defense. Civilian authorities maintained effective authority over the Nepal Police, Armed Police Force, and Army. Human rights organizations documented some credible abuses by members of the security forces.

Significant reported human rights issues included credible reports of: unlawful or arbitrary killings, including extrajudicial killings by the government; torture and cases of cruel, inhuman or degrading treatment by the government; arbitrary detention; serious restrictions on free expression and media, including violence or threats of violence against journalists and unjustified arrests of journalists; substantial interference with peaceful assembly and freedom of association, including overly restrictive laws on the organization, funding, and operation of NGOs and civil society organizations; restrictions on freedom of movement for refugees, notably resident Tibetans; serious government corruption; lack of investigation of and accountability for human rights abuses and gender-based violence, including domestic and intimate partner violence, sexual violence, child,

early and forced marriage and other harmful practices; trafficking in persons; crimes involving violence or threats of violence targeting lesbian, gay, bisexual, transgender, queer, and intersex persons; and existence of the worst forms of child labor.

The government investigated but did not widely hold accountable those officials and security forces accused of committing violations of the law. Security personnel accused of using excessive force in controlling protests in recent years did not face notable accountability nor did nearly any conflict-era human rights violators. The government made attempts to investigate and hold officials accountable for corruption.

## **Section 1. Respect for the Integrity of the Person**

### **a. Arbitrary Deprivation of Life and Other Unlawful or Politically Motivated Killings**

There were several reports that the government or its agents committed arbitrary or unlawful killings, particularly among members of marginalized communities. The National Human Rights Commission (NHRC) and Ministry of Home Affairs are authorized to examine and investigate whether security force killings were justified. NHRC has the authority to recommend action and to record the name and agency of those who do not comply with its recommendations. The attorney general has the authority to pursue prosecutions. Between 2015 and 2020, 52 complaints of unlawful killings were registered with the NHRC. According to a report by the human rights group Terai Human Rights Defenders Alliance, 12 of 18 custodial deaths they reported from 2015-20 occurred among members of the Dalit, Madhesi, or other marginalized communities.

On January 31, police in Jumla district arrested 13-year-old Padam Buda for stealing a mobile phone. According to NGO and media reports, he was allegedly beaten with a pipe, after which he was taken to Karnali Health Science Academy, where he died on February 17. A committee, led by an undersecretary from the Ministry of Home Affairs, was constituted in February and concluded its investigation, but the report has not been made public. On September 12, the government provided 500,000 rupees (\$4,200) compensation to the victim's

**Discrimination:** The law contains discriminatory provisions. For example, the law on property rights favors men in land tenancy and the division of family property. The constitution, however, confers rights for women that had not previously received legal protection, including rights equal to those of their spouses in property and family affairs, and special opportunities in education, health, and social security.

The constitution does not allow women to convey citizenship to their children independent of the citizenship of the child's father and has no specific provision for naturalization of foreign husbands married to citizen wives.

For women and girls to obtain citizenship by descent for themselves, regulations require a married woman to submit a formal attestation from her husband, father, or husband's family (if widowed) that she qualifies for citizenship and has his or their permission to receive it. This requirement makes a woman's right to citizenship contingent on her father's or husband's cooperation. In many cases, husbands refused to provide their wives this attestation. Preventing women from obtaining citizenship documentation precludes their access to the courts and thus their ability to make legal claims to land and other property, which permits the husband or male relatives to stake their own claims.

Although the law provides protection, women faced systemic discrimination, including in employment (see section 7.d.) and especially in rural areas. Dalit women in particular faced gender and caste discrimination. The law grants women equal shares of their parents' inheritance and the right to keep their property after marriage, but many women were not aware of their rights, and others were afraid to challenge existing practice. The law also grants widows complete access to and authority over the estate of their deceased husbands; the government did not take sufficient measures to enforce these provisions.

## **Systemic Racial or Ethnic Violence and Discrimination**

Caste-based discrimination is illegal, and the government outlawed the public shunning of or violence against Dalits and tried to protect the rights of other disadvantaged castes. The constitution prohibits the practice of untouchability and stipulates special legal protections for Dalits in education, health care, and housing.

It also establishes the National Dalit Commission as a constitutional body to strengthen protections for and promote the rights of Dalits. Dalit rights activists maintained that the laws against discrimination were too general and did not explicitly protect Dalits. They said most cases go unreported, and those that are reported rarely result in official action. In May 2020, the UN High Commissioner for Human Rights condemned attacks against Dalit minorities and noted that impunity for caste-based discrimination and violence remained prevalent in the country.

The law provides that each community shall have the right “to preserve and promote its language, script, and culture” and to operate schools at the primary level in its native language. The government generally upheld these provisions. More than 125 caste and ethnic groups, some of which are considered indigenous nationalities, speak more than 120 different languages.

Discrimination against lower castes and some ethnic groups, including in employment (see section 7.d.), was widespread and especially common in the Terai region and in rural areas. According to the Nepal National Dalit Social Welfare Organization, government progress in reducing discrimination remained limited in rural areas.

On June 15, television presenter, journalist, and human rights activist Rupa Sunar was denied an apartment based on her caste; a landlord refused to rent an apartment to Sunar because she was Dalit. According to human rights NGOs, the police were reluctant to register a case under the Caste-Based Discrimination and Untouchability (Offense and Punishment) Act, 2011. The case was filed on June 17 and police arrested the landlord on June 20. The landlord was released without bail on June 23, with the case to be heard by a court at an undetermined future date.

In May 2020, six youth, including four Dalits, were killed in what activists characterized as the most violent attack on Dalits in the modern history of the country. Nawaraj Bishwokarma and a group of friends were attacked by a mob of villagers, including the local ward chair Dambar Malla, when he tried to elope with his Chhetri caste girlfriend. According to survivors of the attack and some local officials, villagers chased the young men to a nearby riverbank, beat them to death